Rao Sahib Mr. C. Matthai.—The answer now being given is that it depends on the water supply.

Mr. C. J. Mathew.—When will that solution be arrived at?

Rao Bahadur Mr. John Kuriyan.—I cannot promise you.

Mr. C. J. Mathew.—At least approximately.

Rao Bahadur Mr. John Kuriyan.—I may tell you if this thing is to be applied for *Kole* lands, any water supply out of that is out of question, because it is hardly enough for *Kole* lands.

Mr. C. J. Mathew.—It is hardly a failure.

Rao Bahadur Mr. John Kuriyan.—It is not settled.

Mr. C. J. Mathew.—In that case are you willing to pay for *Kole* lands?

Rao Bahadur Mr. John Kuriyan.—I have not got a reply as yet.

Rao Sahib Mr. C. Matthai.—I may tell the Hon'ble Member, if the Engineer is of opinion that it was purely a water project for Anappara and Trichur, it is feasible. The difficulty comes in only when water is to be supplied to *Kole* lands for irrigation purposes.

Rao Bahadur Mr. John Kuriyan.—There is one difficulty about Trichur. Trichur people want water supply only in the hot season.

Pay of Village Officers.

76. Mr. V. V. Anantapadmanbha Ayyar.—Will the Government be pleased to state whether they have considered the necessity of revising the pay of the village officers in view of the additional work given to them by the introduction of the system of joint pattas;

(b) what is the minimum qualification required for appointments as village officers?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—This is engaging the consideration of the Government.

(b) The Member is referred to Standing Order No. 4.

Local Audit Manual.

77. Mr. A. B. Salem.—Will the Government be pleased to state the urgency for the preparation of a Manual of Instructions for maintaining uniformity of procedure in local audit and what would have happened if the deputation for the preparation of it was made from the 1st Karkadagam instead of Edavam 1103?

Mr. K. Krishna Pisharodi.—As a result of past experience, Government are trying to make their local audit

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system as efficient as possible and the compilation of the Manual of Instructions recently sanctioned is only one of the steps in this direction. The bifurcation of the local audit effected in 1101 demanded such a Manual of Instructions and Government wanted to supply it at the earliest opportunity. The second part of the question is hypothetical and cannot therefore be answered.

Mr. A. B. Salem.—I only want to know the urgency which made you to certify the expenditure. That was my object in asking that. It is said that it is for the temporary establishment that is made for the preparation of the Manual of Inspection. I ask again what would happen if its adoption is deferred. Instead of 1st of Edavam it was taken to 1st of Karkadagam. My object in asking this was to show that there was no urgency at all, and it need not have been certified under the emergency clause. I wanted to know when the emergency arose, in what way that was very emergent as to over-step the bounds of finances laid out.

Mr. A. K. Vengu Ayyar.—The reasons are given in the Statement itself.

Mr. A. B. Salem.—I admit all that. I admit the necessity. I only want to know what was the urgency to sanction it on the 1st of Edavam instead of the 1st of Karkadagam.

Mr. A. K. Vengu Ayyar.—That is a difference of opinion.

Mr. A. B. Salem.—That is all ? It is not an answer to my question.

Mr. K. Krishna Pisharodi.—There was a case of overpayment detected in a head office by the Head of the Department and the Department communicated the result of its detection to me. This my local audit staff should have detected. They were asked to explain and they explained that according to *Mamool* they were not looking after certain portions of the accounts. This was wrong; but there was no manual giving instructions as to what all should be done. Moreover, in some offices, when the accounts are subjected to audit, certain pertinent observations are made, which some Heads of Departments object to as being beyond the sphere of the local audit. These are due to the absence of hard-and-fast rules,and hence the absolute necessity for laying them down. Once it is decided that it is necessary, it should be done as early as possible, so that no further non-detection of cases would occur. So, early in Meenam, when this Council was not functioning, sanction of the Government was asked for, and the Government approved of the same. That is the urgency of the case. Thus, once you admit that there is necessity for that, the urgency follows.

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